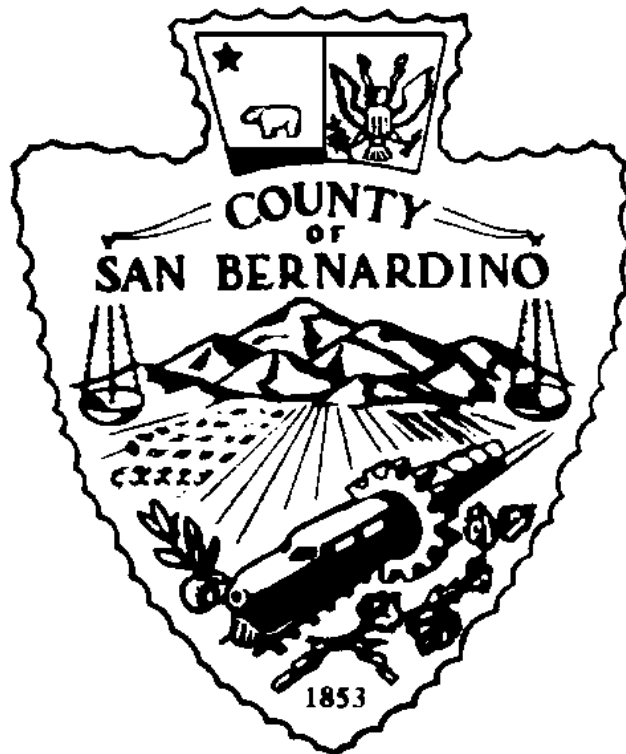




SUPPLEMENTAL INFORMATION



COMBINED FINANCIAL STATEMENT NONMAJOR GOVERNMENTAL FUNDS



COUNTY OF SAN BERNARDINO
COMBINED BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2003 (IN THOUSANDS)

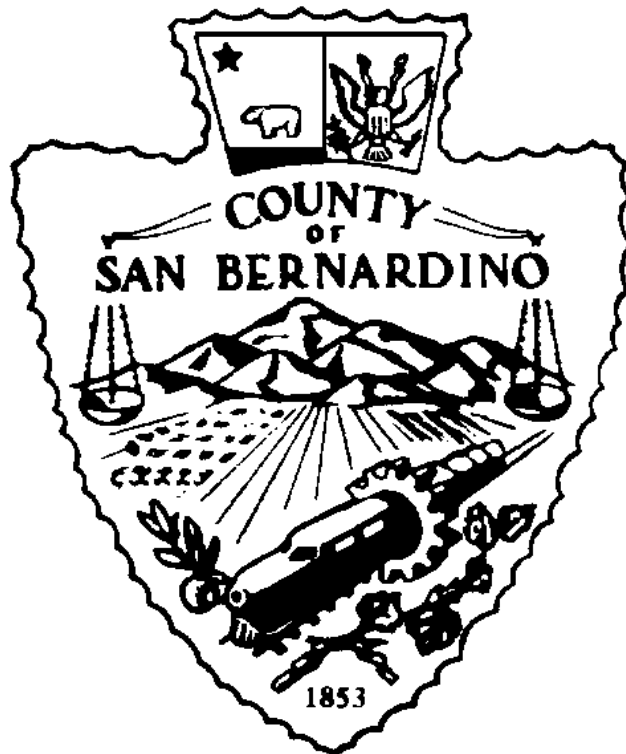
	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
ASSETS					
CASH AND CASH EQUIVALENTS (NOTE 6)	\$ 249,123	\$ 38,948	\$ 25,666	\$ 512	\$ 314,249
INVESTMENTS (NOTE 6)	-	9,675	-	-	9,675
ACCOUNTS RECEIVABLES - NET	434	-	1,663	-	2,097
TAXES RECEIVABLE	12,094	-	-	-	12,094
INTEREST RECEIVABLE	2	151	-	-	153
OTHER RECEIVABLES	87	-	-	-	87
DUE FROM OTHER FUNDS (NOTE 7)	7,628	173	8,540	2	16,343
DUE FROM OTHER GOVERNMENTS	11,917	-	11,252	-	23,169
INVENTORIES	933	-	-	-	933
PREPAID ITEMS	1,019	-	-	-	1,019
INTERFUND RECEIVABLE (NOTE 7)	150	-	-	-	150
RESTRICTED CASH AND INVESTMENTS (NOTES 6 & 8)	2,066	-	-	-	2,066
OTHER ASSETS	-	-	39	-	39
TOTAL ASSETS	<u>\$ 285,453</u>	<u>\$ 48,947</u>	<u>\$ 47,160</u>	<u>\$ 514</u>	<u>\$ 382,074</u>
LIABILITIES AND FUND BALANCES					
ACCOUNTS PAYABLE	\$ 16,533	\$ -	\$ 5,838	\$ -	\$ 22,371
SALARIES AND BENEFITS PAYABLE	4,685	-	-	-	4,685
DUE TO OTHER FUNDS (NOTE 7)	8,662	-	189	-	8,851
DUE TO OTHER GOVERNMENTS	2,010	-	-	-	2,010
DEFERRED REVENUE	9,217	-	-	-	9,217
INTERFUND PAYABLE (NOTE 7)	400	-	-	-	400
TOTAL LIABILITIES	<u>41,507</u>	<u>-</u>	<u>6,027</u>	<u>-</u>	<u>47,534</u>
FUND BALANCES:					
RESERVED:					
ENCUMBRANCES	40,852	-	6,235	-	47,087
PREPAID ITEMS	1,000	-	-	-	1,000
NONCURRENT INTERFUND RECEIVABLES	453	-	-	-	453
INVENTORIES	933	-	-	-	933
OTHER RESERVES	144	-	-	-	144
DEBT SERVICE	-	48,947	-	-	48,947
ENDOWMENT FUNDS	-	-	-	514	514
UNRESERVED:					
UNDESIGNATED	200,564	-	34,898	-	235,462
TOTAL FUND BALANCES	<u>243,946</u>	<u>48,947</u>	<u>41,133</u>	<u>514</u>	<u>334,540</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 285,453</u>	<u>\$ 48,947</u>	<u>\$ 47,160</u>	<u>\$ 514</u>	<u>\$ 382,074</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINED - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

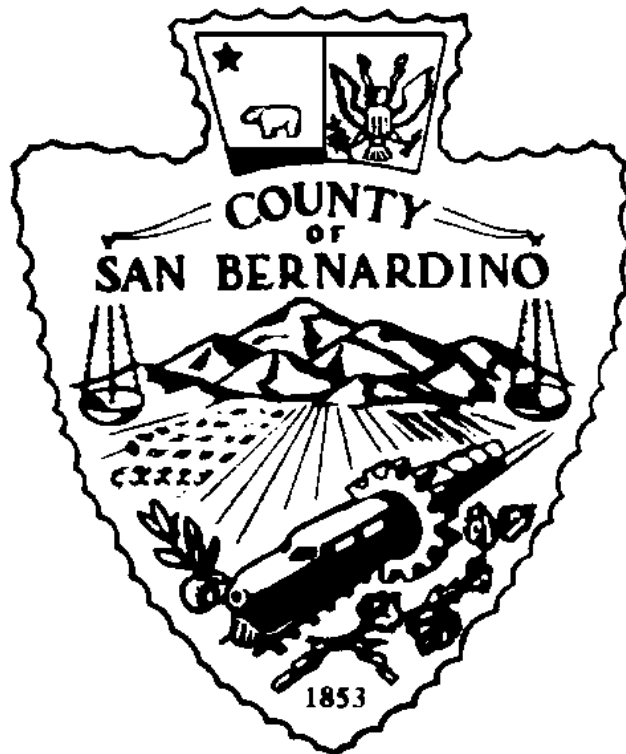
	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
REVENUES					
TAXES	\$ 74,862	\$ 4,049	\$ -	\$ -	\$ 78,911
LICENSES, PERMITS AND FRANCHISES	274	-	-	-	274
FINES, FORFEITURES AND PENALTIES	10,261	-	-	-	10,261
REVENUES FROM USE OF MONEY AND PROPERTY	10,226	860	650	16	11,752
AID FROM OTHER GOVERNMENTAL AGENCIES	171,781	-	14,780	-	186,561
CHARGES FOR CURRENT SERVICES	24,270	-	272	-	24,542
OTHER REVENUES	43,159	2,348	308	26	45,841
					-
TOTAL REVENUES	334,833	7,257	16,010	42	358,142
EXPENDITURES:					
CURRENT:					
GENERAL GOVERNMENT	4,987	-	-	-	4,987
PUBLIC PROTECTION	105,984	-	-	-	105,984
PUBLIC WAYS AND FACILITIES	57,005	-	-	-	57,005
HEALTH AND SANITATION	5,183	-	-	-	5,183
PUBLIC ASSISTANCE	92,951	-	-	-	92,951
EDUCATION	10,990	-	-	3	10,993
RECREATION AND CULTURAL SERVICES	4,757	-	-	-	4,757
DEBT SERVICE					
PRINCIPAL	2,474	92,395	-	-	94,869
INTEREST AND FISCAL CHARGES	346	26,853	-	-	27,199
CAPITAL OUTLAY	13,325	-	39,555	-	52,880
TOTAL EXPENDITURES	298,002	119,248	39,555	3	456,808
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	36,831	(111,991)	(23,545)	39	(98,666)
OTHER FINANCING SOURCES (USES):					
TRANSFERS TO OTHER FUNDS (NOTE 7)	(40,951)	(3,277)	(855)	-	(45,083)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	16,729	63,042	22,841	-	102,612
PROCEEDS OF REFUNDING BONDS	-	63,791	-	-	63,791
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTE 11 & 12)	1,368	-	-	-	1,368
SALE OF CAPITAL ASSETS	1,014	-	1,177	-	2,191
TOTAL OTHER FINANCING SOURCES AND (USES)	(21,840)	123,556	23,163	-	124,879
NET CHANGE IN FUND BALANCE	14,991	11,565	(382)	39	26,213
FUND BALANCE, JULY 1, 2002 - AS RESTATED (NOTE 3)	228,955	37,382	41,515	475	308,327
FUND BALANCE, JUNE 30, 2003	\$ 243,946	\$ 48,947	\$ 41,133	\$ 514	\$ 334,540

See accompanying independent auditor's report.





COMBINING FINANCIAL STATEMENTS NONMAJOR GOVERNMENTAL FUNDS



NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS DESCRIPTIONS

TRANSPORTATION

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

COUNTY FREE LIBRARY

The County Free Library Fund provides public library services through a network of 27 branches to all of the unincorporated areas and 17 of the cities within the County. Four bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The Library also operates the County Archives, the Medical Library at the County Medical Center and a documents collection service at the Library Administration building in San Bernardino. The fund is financed principally from property taxes.

ECONOMIC AND COMMUNITY DEVELOPMENT

The Economic and Community Development Fund accounts for Federal Community Development Block Grants, which are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate income individuals.

AGING AND ADULT SERVICES

The Aging and Adult Services Fund accounts for services to the County's elderly through senior citizen programs financed primarily by state aid.

JOBS AND EMPLOYMENT SERVICES

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

MICROGRAPHICS FEES

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

COUNTY SERVICE AREAS

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

COURTHOUSE TEMPORARY CONSTRUCTION

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

FLOOD CONTROL DISTRICT

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

TOBACCO TAX PROGRAM

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

SPECIAL AVIATION

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

COMMUNITY SERVICES DEPARTMENT

The Community Services Department Fund accounts for activities designed to provide nutrition, transportation, energy, and emergency food and shelter programs to the elderly and low-income residents of the County. Services are funded primarily by local, state, and federal grants and contracts.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Local Law Enforcement block grant from the U.S. Department of Justice accounts for the purpose of reducing crime and improving public safety.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

PRESCHOOL SERVICES DEPARTMENT

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

SHERIFF'S SPECIAL PROJECTS

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

SPECIAL TRANSPORTATION

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

REDEVELOPMENT AGENCY

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaire project and low and moderate-income housing.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.

DEBT SERVICE FUNDS DESCRIPTIONS

REDEVELOPMENT AGENCY BONDS

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

PENSION OBLIGATION BONDS

The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

CAPITAL PROJECTS FUNDS DESCRIPTIONS

CAPITAL IMPROVEMENTS

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

COUNTY SERVICE AREAS

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

REDEVELOPMENT AGENCY

This fund is used to account for establishing one or more redevelopment projects areas of the County.

PERMANENT FUNDS DESCRIPTIONS

Barstow Cemetery Endowment Care Fund - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

Lucerne Valley Cemetery Endowment Care Fund - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

B.D. "Nino" Galleano Scholarship Fund - The B.D. "Nino" Galleano Scholarship Fund accounts for all donations received to promote additional education in the conservation of natural resources. The fund is administered by the West End Resource Conservation District.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2003 (IN THOUSANDS)

PAGE 1 OF 3

ASSETS	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
CASH AND CASH EQUIVALENTS	\$ 249,123	\$ 24,547	\$ 730	\$ 19,197
ACCOUNTS RECEIVABLE - NET	434	138	-	-
TAXES RECEIVABLE	12,094	-	1,258	2
INTEREST RECEIVABLE	2	-	-	-
OTHER RECEIVABLES	87	-	87	-
DUE FROM OTHER FUNDS	7,628	755	383	122
DUE FROM OTHER GOVERNMENTS	11,917	1,508	-	-
INVENTORIES	933	315	-	-
PREPAID ITEMS	1,019	-	-	-
INTERFUND RECEIVABLE	150	150	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	2,066	-	-	-
TOTAL ASSETS	<u>\$ 285,453</u>	<u>\$ 27,413</u>	<u>\$ 2,458</u>	<u>\$ 19,321</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 16,533	\$ 2,271	\$ 72	\$ -
SALARIES AND BENEFITS PAYABLE	4,685	1,029	370	170
DUE TO OTHER FUNDS	8,662	148	6	431
DUE TO OTHER GOVERNMENTS	2,010	-	-	276
DEFERRED REVENUE	9,217	-	773	1
INTERFUND PAYABLE	400	-	-	-
TOTAL LIABILITIES	<u>41,507</u>	<u>3,448</u>	<u>1,221</u>	<u>878</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	40,852	4,880	61	1,760
RESERVED FOR PREPAID ITEMS	1,000	-	-	-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	453	450	-	-
RESERVED FOR INVENTORIES	933	315	-	-
OTHER RESERVES	144	3	6	1
UNRESERVED:				
UNDESIGNATED	200,564	18,317	1,170	16,682
TOTAL FUND BALANCE	<u>243,946</u>	<u>23,965</u>	<u>1,237</u>	<u>18,443</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 285,453</u>	<u>\$ 27,413</u>	<u>\$ 2,458</u>	<u>\$ 19,321</u>

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	ASSETS
\$ 972	\$ 6	\$ 12,544	\$ 19,654	CASH AND CASH EQUIVALENTS
-	75	-	217	ACCOUNTS RECEIVABLE - NET
-	-	-	2,988	TAXES RECEIVABLE
-	-	-	-	INTEREST RECEIVABLE
-	-	-	-	OTHER RECEIVABLES
107	1	337	2,080	DUE FROM OTHER FUNDS
399	1,085	-	1,001	DUE FROM OTHER GOVERNMENTS
-	-	-	-	INVENTORIES
-	-	-	-	PREPAID ITEMS
-	-	-	-	INTERFUND RECEIVABLE
-	-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 1,478</u>	<u>\$ 1,167</u>	<u>\$ 12,881</u>	<u>\$ 25,940</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ -	\$ 720	\$ 143	\$ 813	LIABILITIES:
-	380	-	1,638	ACCOUNTS PAYABLE
42	98	3	54	SALARIES AND BENEFITS PAYABLE
-	-	-	123	DUE TO OTHER FUNDS
-	-	-	1,837	DUE TO OTHER GOVERNMENTS
-	-	-	-	DEFERRED REVENUE
-	-	-	-	INTERFUND PAYABLE
<u>42</u>	<u>1,198</u>	<u>146</u>	<u>4,465</u>	TOTAL LIABILITIES
				FUND BALANCE:
74	760	1,462	1,019	RESERVED:
-	-	-	-	RESERVED FOR ENCUMBRANCES
-	-	-	3	RESERVED FOR PREPAID ITEMS
-	-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	3	-	39	RESERVED FOR INVENTORIES
-	-	-	-	OTHER RESERVES
<u>1,362</u>	<u>(794)</u>	<u>11,273</u>	<u>20,414</u>	UNRESERVED:
<u>1,436</u>	<u>(31)</u>	<u>12,735</u>	<u>21,475</u>	UNDESIGNATED
<u>\$ 1,478</u>	<u>\$ 1,167</u>	<u>\$ 12,881</u>	<u>\$ 25,940</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2003 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 154	\$ 25	\$ 64,573	\$ 2,221
ACCOUNTS RECEIVABLE - NET	-	-	4	-
TAXES RECEIVABLE	-	-	3,376	3,055
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	84	103	363	984
DUE FROM OTHER GOVERNMENTS	133	164	653	878
INVENTORIES	-	-	-	-
PREPAID ITEMS	-	-	-	-
INTERFUND RECEIVABLE	-	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	2,066	-
OTHER ASSETS	-	-	-	-
TOTAL ASSETS	<u>\$ 371</u>	<u>\$ 292</u>	<u>\$ 71,035</u>	<u>\$ 7,138</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 3,236	\$ -
SALARIES AND BENEFITS PAYABLE	-	-	471	28
DUE TO OTHER FUNDS	-	-	140	576
DUE TO OTHER GOVERNMENTS	-	-	1,250	98
DEFERRED REVENUE	-	-	3,260	1,878
INTERFUND PAYABLE	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>8,357</u>	<u>2,580</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	18,014	418
RESERVED FOR PREPAID ITEMS	-	-	-	-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	-	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	2
UNRESERVED:				
UNDESIGNATED	<u>371</u>	<u>292</u>	<u>44,664</u>	<u>4,138</u>
TOTAL FUND BALANCE	<u>371</u>	<u>292</u>	<u>62,678</u>	<u>4,558</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 371</u>	<u>\$ 292</u>	<u>\$ 71,035</u>	<u>\$ 7,138</u>

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	ASSETS
\$ 427	\$ 743	\$ 468	\$ 7,688	CASH AND CASH EQUIVALENTS
-	-	-	-	ACCOUNTS RECEIVABLE - NET
192	-	-	-	TAXES RECEIVABLE
-	-	2	-	INTEREST RECEIVABLE
-	-	-	-	OTHER RECEIVABLES
66	13	1	35	DUE FROM OTHER FUNDS
52	-	62	-	DUE FROM OTHER GOVERNMENTS
-	-	-	-	INVENTORIES
-	-	19	-	PREPAID ITEMS
-	-	-	-	INTERFUND RECEIVABLE
-	-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 737</u>	<u>\$ 756</u>	<u>\$ 552</u>	<u>\$ 7,723</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ 27	\$ -	\$ -	\$ 186	LIABILITIES:
55	-	-	-	ACCOUNTS PAYABLE
-	-	-	62	SALARIES AND BENEFITS PAYABLE
-	-	159	-	DUE TO OTHER FUNDS
118	-	-	-	DUE TO OTHER GOVERNMENTS
-	-	-	-	DEFERRED REVENUE
-	-	-	-	INTERFUND PAYABLE
<u>200</u>	<u>-</u>	<u>159</u>	<u>248</u>	TOTAL LIABILITIES
				FUND BALANCE:
28	-	-	1,195	RESERVED:
-	-	-	-	RESERVED FOR ENCUMBRANCES
-	-	-	-	RESERVED FOR PREPAID ITEMS
-	-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
71	-	-	-	RESERVED FOR INVENTORIES
-	-	-	-	OTHER RESERVES
<u>438</u>	<u>756</u>	<u>393</u>	<u>6,280</u>	UNRESERVED:
537	756	393	7,475	UNDESIGNATED
<u>\$ 737</u>	<u>\$ 756</u>	<u>\$ 552</u>	<u>\$ 7,723</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2003 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 1,270	\$ 400	\$ 95	\$ 10,583
ACCOUNTS RECEIVABLE - NET	-	-	-	-
TAXES RECEIVABLE	-	-	-	-
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	-	3	3	179
DUE FROM OTHER GOVERNMENTS	2,370	-	2,335	441
INVENTORIES	618	-	-	-
PREPAID ITEMS	-	-	-	1,000
INTERFUND RECEIVABLE	-	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-	-
TOTAL ASSETS	<u>\$ 4,258</u>	<u>\$ 403</u>	<u>\$ 2,433</u>	<u>\$ 12,203</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 928	\$ -	\$ 2,231	\$ 992
SALARIES AND BENEFITS PAYABLE	250	-	-	21
DUE TO OTHER FUNDS	-	77	4	1,403
DUE TO OTHER GOVERNMENTS	-	-	104	-
DEFERRED REVENUE	598	-	-	-
INTERFUND PAYABLE	-	-	-	250
TOTAL LIABILITIES	<u>1,776</u>	<u>77</u>	<u>2,339</u>	<u>2,666</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	395	3,303
RESERVED FOR PREPAID ITEMS	-	-	-	1,000
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	-	-
RESERVED FOR INVENTORIES	618	-	-	-
OTHER RESERVES	-	-	10	9
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-	-
UNDESIGNATED	1,864	326	(311)	5,225
TOTAL FUND BALANCE	<u>2,482</u>	<u>326</u>	<u>94</u>	<u>9,537</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,258</u>	<u>\$ 403</u>	<u>\$ 2,433</u>	<u>\$ 12,203</u>

See accompanying independent auditor's report.

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE	ASSETS
\$ 18,663	\$ 10,152	\$ 54,011	CASH AND CASH EQUIVALENTS
-	-	-	ACCOUNTS RECEIVABLE - NET
976	-	247	TAXES RECEIVABLE
-	-	-	INTEREST RECEIVABLE
-	-	-	OTHER RECEIVABLES
105	399	1,505	DUE FROM OTHER FUNDS
515	90	231	DUE FROM OTHER GOVERNMENTS
-	-	-	INVENTORIES
-	-	-	PREPAID ITEMS
-	-	-	INTERFUND RECEIVABLE
-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 20,259</u>	<u>\$ 10,641</u>	<u>\$ 55,994</u>	TOTAL ASSETS
			LIABILITIES AND FUND BALANCE
\$ 1,670	\$ 13	\$ 3,231	LIABILITIES:
-	13	260	ACCOUNTS PAYABLE
38	454	5,126	SALARIES AND BENEFITS PAYABLE
-	-	-	DUE TO OTHER FUNDS
600	-	152	DUE TO OTHER GOVERNMENTS
150	-	-	DEFERRED REVENUE
			INTERFUND PAYABLE
<u>2,458</u>	<u>480</u>	<u>8,769</u>	TOTAL LIABILITIES
			FUND BALANCE:
5,277	-	2,206	RESERVED:
-	-	-	RESERVED FOR ENCUMBRANCES
-	-	-	RESERVED FOR PREPAID ITEMS
-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	-	-	RESERVED FOR INVENTORIES
-	-	-	OTHER RESERVES
<u>12,524</u>	<u>10,161</u>	<u>45,019</u>	UNRESERVED:
<u>17,801</u>	<u>10,161</u>	<u>47,225</u>	UNDESIGNATED
<u>\$ 20,259</u>	<u>\$ 10,641</u>	<u>\$ 55,994</u>	TOTAL FUND BALANCE
			TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 74,862	\$ -	\$ 7,735	\$ 17
LICENSES, PERMITS AND FRANCHISES	274	227	-	-
FINES, FORFEITURES AND PENALTIES	10,261	-	-	2
REVENUES FROM USE OF MONEY AND PROPERTY	10,226	750	-	777
AID FROM OTHER GOVERNMENTAL AGENCIES	171,781	32,156	1,711	17,327
CHARGES FOR CURRENT SERVICES	24,270	1,541	889	-
OTHER REVENUES	43,159	400	1,056	6,950
TOTAL REVENUES	334,833	35,074	11,391	25,073
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	4,987	-	-	-
PUBLIC PROTECTION	105,984	-	-	-
PUBLIC WAYS AND FACILITIES	57,005	35,212	-	-
HEALTH AND SANITATION	5,183	-	-	-
PUBLIC ASSISTANCE	92,951	-	-	21,759
EDUCATION	10,990	-	10,990	-
RECREATION AND CULTURAL SERVICES	4,757	-	-	-
DEBT SERVICE:				
PRINCIPAL	2,474	646	43	-
INTEREST AND FISCAL CHARGES	346	234	31	-
CAPITAL OUTLAY	13,325	3,312	37	-
TOTAL EXPENDITURES	298,002	39,404	11,101	21,759
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	36,831	(4,330)	290	3,314
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(40,951)	(627)	(624)	(1,175)
TRANSFERS FROM OTHER FUNDS	16,729	6,052	300	-
LONG-TERM DEBT PROCEEDS	-	-	-	-
PROCEEDS OF REFUNDING BONDS	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	1,368	1,368	-	-
SALE OF CAPITAL ASSETS	1,014	225	4	-
TOTAL OTHER FINANCING SOURCES (USES)	(21,840)	7,018	(320)	(1,175)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	14,991	2,688	(30)	2,139
FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)	228,955	21,277	1,267	16,304
FUND BALANCE, JUNE 30, 2003	\$ 243,946	\$ 23,965	\$ 1,237	\$ 18,443

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	
\$ -	\$ -	\$ -	\$ 18,177	REVENUES:
-	-	-	-	TAXES
-	-	-	44	LICENSES, PERMITS AND FRANCHISES
36	12	-	685	FINES, FORFEITURES AND PENALTIES
651	17,506	-	2,223	REVENUES FROM USE OF MONEY AND PROPERTY
-	4	4,198	7,807	AID FROM OTHER GOVERNMENTAL AGENCIES
9	75	-	4,840	CHARGES FOR CURRENT SERVICES
696	17,597	4,198	33,776	OTHER REVENUES
				TOTAL REVENUES
-	-	2,006	37	EXPENDITURES:
-	-	-	28,850	CURRENT:
-	-	-	1,373	GENERAL GOVERNMENT
675	17,715	-	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
-	-	-	-	EDUCATION
-	-	-	830	RECREATION AND CULTURAL SERVICES
-	-	-	484	DEBT SERVICE:
-	-	-	54	PRINCIPAL
37	19	683	2,426	INTEREST AND FISCAL CHARGES
712	17,734	2,689	34,054	CAPITAL OUTLAY
(16)	(137)	1,509	(278)	TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
(181)	(216)	(470)	(3,572)	OTHER FINANCING SOURCES (USES):
169	-	-	4,053	TRANSFERS TO OTHER FUNDS
-	-	-	-	TRANSFERS FROM OTHER FUNDS
-	-	-	-	LONG-TERM DEBT PROCEEDS
-	-	-	-	PROCEEDS OF REFUNDING BONDS
-	-	-	-	PAYMENT TO REFUNDED BOND ESCROW
-	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	-	21	SALE OF CAPITAL ASSETS
(12)	(216)	(470)	502	TOTAL OTHER FINANCING SOURCES (USES)
(28)	(353)	1,039	224	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
1,464	322	11,696	21,251	FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)
\$ 1,436	\$ (31)	\$ 12,735	\$ 21,475	FUND BALANCE, JUNE 30, 2003

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 21,629	\$ 18,528
LICENSES, PERMITS AND FRANCHISES	-	-	47	-
FINES, FORFEITURES AND PENALTIES	1,971	2,422	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	43	42	2,634	66
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	11,736	484
CHARGES FOR CURRENT SERVICES	-	-	(72)	3,005
OTHER REVENUES	5	7	803	643
TOTAL REVENUES	<u>2,019</u>	<u>2,471</u>	<u>36,777</u>	<u>22,726</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	34,830	21,402
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	1,295	-
INTEREST AND FISCAL CHARGES	-	-	27	-
CAPITAL OUTLAY	-	-	-	215
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>36,152</u>	<u>21,617</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,019</u>	<u>2,471</u>	<u>625</u>	<u>1,109</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(2,533)	(2,954)	(310)	(2,894)
TRANSFERS FROM OTHER FUNDS	-	-	-	1,595
LONG-TERM DEBT PROCEEDS	-	-	-	-
PROCEEDS OF REFUNDING BONDS	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	181	4
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,533)</u>	<u>(2,954)</u>	<u>(129)</u>	<u>(1,295)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(514)</u>	<u>(483)</u>	<u>496</u>	<u>(186)</u>
FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)	<u>885</u>	<u>775</u>	<u>62,182</u>	<u>4,744</u>
FUND BALANCE, JUNE 30, 2003	<u>\$ 371</u>	<u>\$ 292</u>	<u>\$ 62,678</u>	<u>\$ 4,558</u>

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 1,168	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
1	-	-	-	LICENSES, PERMITS AND FRANCHISES
22	52	122	467	FINES, FORFEITURES AND PENALTIES
51	3,557	-	4,640	REVENUES FROM USE OF MONEY AND PROPERTY
593	-	24	(200)	AID FROM OTHER GOVERNMENTAL AGENCIES
11	(1)	8	(6)	CHARGES FOR CURRENT SERVICES
				OTHER REVENUES
1,846	3,608	154	4,901	TOTAL REVENUES
				EXPENDITURES:
				CURRENT:
-	-	161	-	GENERAL GOVERNMENT
-	-	-	-	PUBLIC PROTECTION
-	-	-	1,002	PUBLIC WAYS AND FACILITIES
	3,674	187	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
-	-	-	-	EDUCATION
1,756	-	-	-	RECREATION AND CULTURAL SERVICES
				DEBT SERVICE:
-	-	-	-	PRINCIPAL
-	-	-	-	INTEREST AND FISCAL CHARGES
67	-	-	3,662	CAPITAL OUTLAY
1,823	3,674	348	4,664	TOTAL EXPENDITURES
23	(66)	(194)	237	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
				OTHER FINANCING SOURCES (USES):
(17)	-	-	(54)	TRANSFERS TO OTHER FUNDS
-	-	2	-	TRANSFERS FROM OTHER FUNDS
-	-	-	-	LONG-TERM DEBT PROCEEDS
-	-	-	-	PROCEEDS OF REFUNDING BONDS
-	-	-	-	PAYMENT TO REFUNDED BOND ESCROW
-	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	-	-	SALE OF CAPITAL ASSETS
(17)	-	2	(54)	TOTAL OTHER FINANCING SOURCES (USES)
				EXCESS (DEFICIENCY) OF REVENUES
6	(66)	(192)	183	AND OTHER FINANCING SOURCES OVER (UNDER)
531	822	585	7,292	EXPENDITURES AND OTHER FINANCING USES
				FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)
\$ 537	\$ 756	\$ 393	\$ 7,475	FUND BALANCE, JUNE 30, 2003

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:				
TAXES	\$ -	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-	16
REVENUES FROM USE OF MONEY AND PROPERTY	3	17	14	280
AID FROM OTHER GOVERNMENTAL AGENCIES	11,887	217	37,285	6,805
CHARGES FOR CURRENT SERVICES	-	-	-	2,756
OTHER REVENUES	790	16	10	1,977
TOTAL REVENUES	12,680	250	37,309	11,834
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	451	-	10,608
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	12,165	-	36,808	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	-	6
INTEREST AND FISCAL CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	488	2,173
TOTAL EXPENDITURES	12,165	451	37,296	12,787
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	515	(201)	13	(953)
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS (NOTE 7)	-	-	(185)	(654)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	-	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-	-
PROCEEDS OF REFUNDING BONDS	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	-	579
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(185)	(75)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	515	(201)	(172)	(1,028)
FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)	1,967	527	266	10,565
FUND BALANCE, JUNE 30, 2003	\$ 2,482	\$ 326	\$ 94	\$ 9,537

See accompanying independent auditor's report.

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE	
\$ 5,925	\$ 175	\$ 1,508	REVENUES:
-	-	-	TAXES
-	-	5,805	LICENSES, PERMITS AND FRANCHISES
587	264	3,353	FINES, FORFEITURES AND PENALTIES
5,595	-	17,950	REVENUES FROM USE OF MONEY AND PROPERTY
1,181	-	2,544	AID FROM OTHER GOVERNMENTAL AGENCIES
2,089	-	23,477	CHARGES FOR CURRENT SERVICES
			OTHER REVENUES
15,377	439	54,637	TOTAL REVENUES
			EXPENDITURES:
-	727	2,056	CURRENT:
-	-	9,843	GENERAL GOVERNMENT
18,896	-	522	PUBLIC PROTECTION
-	-	1,322	PUBLIC WAYS AND FACILITIES
-	-	3,829	HEALTH AND SANITATION
-	-	-	PUBLIC ASSISTANCE
-	-	2,171	EDUCATION
-	-	-	RECREATION AND CULTURAL SERVICES
-	-	-	DEBT SERVICE:
-	-	-	PRINCIPAL
-	-	-	INTEREST AND FISCAL CHARGES
-	-	206	CAPITAL OUTLAY
18,896	727	19,949	TOTAL EXPENDITURES
(3,519)	(288)	34,688	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
			OTHER FINANCING SOURCES (USES):
(9)	(41)	(24,435)	TRANSFERS TO OTHER FUNDS
-	2,527	2,031	TRANSFERS FROM OTHER FUNDS
-	-	-	LONG-TERM DEBT PROCEEDS
-	-	-	PROCEEDS OF REFUNDING BONDS
-	-	-	PAYMENT TO REFUNDED BOND ESCROW
-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	-	SALE OF CAPITAL ASSETS
(9)	2,486	(22,404)	TOTAL OTHER FINANCING SOURCES (USES)
			EXCESS (DEFICIENCY) OF REVENUES
(3,528)	2,198	12,284	AND OTHER FINANCING SOURCES OVER (UNDER)
21,329	7,963	34,941	EXPENDITURES AND OTHER FINANCING USES
			FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)
\$ 17,801	\$ 10,161	\$ 47,225	FUND BALANCE, JUNE 30, 2003

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
JUNE 30, 2003 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 38,948	\$ 970	\$ 5,418	\$ 32,560
INVESTMENTS	9,675	1,659	8,016	-
INTEREST RECEIVABLE	151	-	151	-
DUE FROM OTHER FUNDS	173	173	-	-
TOTAL ASSETS	<u>\$ 48,947</u>	<u>\$ 2,802</u>	<u>\$ 13,585</u>	<u>\$ 32,560</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
TOTAL LIABILITIES	-	-	-	-
FUND BALANCE:				
RESERVED FOR DEBT SERVICE	48,947	2,802	13,585	32,560
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 48,947</u>	<u>\$ 2,802</u>	<u>\$ 13,585</u>	<u>\$ 32,560</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
REVENUES:				
TAXES	\$ 4,049	\$ 4,049	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	860	125	735	-
OTHER REVENUES	2,348	-	204	2,144
TOTAL REVENUES	7,257	4,174	939	2,144
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	92,395	270	81,320	10,805
INTEREST	26,853	1,321	9,508	16,024
TOTAL EXPENDITURES	119,248	1,591	90,828	26,829
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(111,991)	2,583	(89,889)	(24,685)
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(3,277)	(2,489)	(788)	-
TRANSFERS FROM OTHER FUNDS	63,042	-	22,366	40,676
PROCEEDS OF REFUNDING BONDS	63,791	-	63,791	-
TOTAL OTHER FINANCING SOURCES (USES)	123,556	(2,489)	85,369	40,676
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,565	94	(4,520)	15,991
FUND BALANCE, JULY 1, 2002	37,382	2,708	18,105	16,569
FUND BALANCE, JUNE 30, 2003	\$ 48,947	\$ 2,802	\$ 13,585	\$ 32,560

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2003 (IN THOUSANDS)

<u>ASSETS</u>	<u>TOTAL</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>PARK AND RECREATION DISTRICTS</u>
CASH AND CASH EQUIVALENTS	\$ 25,666	\$ 10,204	\$ 20
ACCOUNTS RECEIVABLE - NET	1,663	1,663	-
DUE FROM OTHER FUNDS (NOTE 7)	8,540	8,482	-
DUE FROM OTHER GOVERNMENTS	11,252	11,252	-
OTHER ASSETS	39	-	-
TOTAL ASSETS	<u>\$ 47,160</u>	<u>\$ 31,601</u>	<u>\$ 20</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 5,838	\$ 3,935	\$ -
DUE TO OTHER FUNDS	189	151	-
TOTAL LIABILITIES	<u>6,027</u>	<u>4,086</u>	<u>-</u>
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES	6,235	5,119	-
UNRESERVED, UNDESIGNATED	34,898	22,396	20
TOTAL FUND BALANCE	<u>41,133</u>	<u>27,515</u>	<u>20</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,160</u>	<u>\$ 31,601</u>	<u>\$ 20</u>

See accompanying independent auditor's report.

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	ASSETS
\$ 4,383	\$ 3,575	\$ 16	\$ 7,468	CASH AND CASH EQUIVALENTS
-	-	-	-	ACCOUNTS RECEIVABLE - NET
-	16	-	42	DUE FROM OTHER FUNDS
-	-	-	-	DUE FROM OTHER GOVERNMENTS
-	39	-	-	OTHER ASSETS
<u>\$ 4,383</u>	<u>\$ 3,630</u>	<u>\$ 16</u>	<u>\$ 7,510</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
\$ 1,663	\$ 240	\$ -	\$ -	LIABILITIES:
-	-	-	38	ACCOUNTS PAYABLE
1,663	240	-	38	DUE TO OTHER FUNDS
				TOTAL LIABILITIES
-	1,116	-	-	FUND BALANCE:
2,720	2,274	16	7,472	RESERVED FOR ENCUMBRANCES
2,720	3,390	16	7,472	UNRESERVED, UNDESIGNATED
<u>\$ 4,383</u>	<u>\$ 3,630</u>	<u>\$ 16</u>	<u>\$ 7,510</u>	TOTAL FUND BALANCE
				TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	<u>TOTAL</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>PARK AND RECREATION DISTRICTS</u>
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	650	219	1
AID FROM OTHER GOVERNMENTAL AGENCIES	14,780	14,780	-
CHARGES FOR CURRENT SERVICES	272	223	-
OTHER REVENUES	308	3	-
	<u>16,010</u>	<u>15,225</u>	<u>1</u>
TOTAL REVENUES			
EXPENDITURES:			
CAPITAL OUTLAY	<u>39,555</u>	<u>34,998</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(23,545)</u>	<u>(19,773)</u>	<u>(1)</u>
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(855)	(807)	-
TRANSFERS FROM OTHER FUNDS	22,841	19,356	-
SALE OF CAPITAL ASSETS	1,177	1,177	-
OTHER	-	-	-
	<u>23,163</u>	<u>19,726</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(382)	(47)	(1)
FUND BALANCE, JULY 1, 2002, AS RESTATED	41,515	27,562	21
	<u>41,133</u>	<u>27,515</u>	<u>20</u>
FUND BALANCE, JUNE 30, 2003			

See accompanying independent auditor's report.

<u>JOINT POWERS AUTHORITIES</u>	<u>COUNTY SERVICE AREAS</u>	<u>FIRE PROTECTION DISTRICTS</u>	<u>REDEVELOPMENT AGENCY</u>	
\$ -	\$ -	\$ -	\$ -	REVENUES:
141	70	1	218	TAXES
-	-	-	-	REVENUES FROM USE OF MONEY AND PROPERTY
-	49	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
-	302	-	3	CHARGES FOR CURRENT SERVICES
				OTHER REVENUES
<u>141</u>	<u>421</u>	<u>1</u>	<u>221</u>	TOTAL REVENUES
<u>1,663</u>	<u>2,699</u>	<u>43</u>	<u>150</u>	EXPENDITURES:
				CAPITAL OUTLAY
<u>(1,522)</u>	<u>(2,278)</u>	<u>(42)</u>	<u>71</u>	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
-	(35)	(13)	-	OTHER FINANCING SOURCES (USES):
-	3,442	43	-	TRANSFERS TO OTHER FUNDS
-	-	-	-	TRANSFERS FROM OTHER FUNDS
				SALE OF CAPITAL ASSETS
<u>-</u>	<u>3,407</u>	<u>30</u>	<u>-</u>	TOTAL OTHER FINANCING SOURCES (USES)
(1,522)	1,129	(12)	71	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES
4,242	2,261	28	7,401	FUND BALANCE, JULY 1, 2002
<u>\$ 2,720</u>	<u>\$ 3,390</u>	<u>\$ 16</u>	<u>\$ 7,472</u>	FUND BALANCE, JUNE 30, 2003

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
PERMANENT FUNDS
JUNE 30, 2003 (IN THOUSANDS)

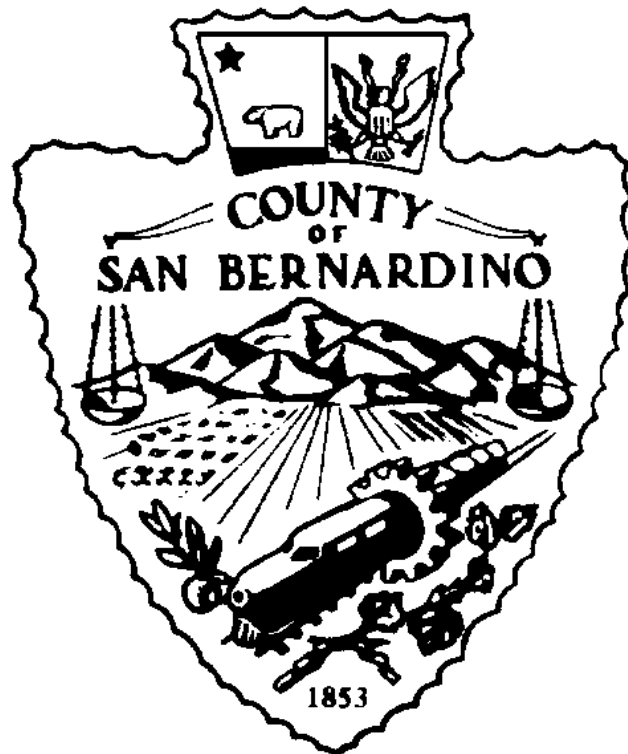
		BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
ASSETS	TOTAL			
CASH AND CASH EQUIVALENTS DUE FROM OTHER FUNDS	\$ 512 2	\$ 439 2	\$ 73 -	\$ - -
TOTAL ASSETS	<u>\$ 514</u>	<u>\$ 441</u>	<u>\$ 73</u>	<u>\$ -</u>
FUND BALANCE				
FUND BALANCE: RESERVED FOR ENDOWMENTS	\$ 514	\$ 441	\$ 73	\$ -
TOTAL FUND BALANCE	<u>514</u>	<u>441</u>	<u>73</u>	<u>-</u>
TOTAL FUND BALANCE	<u>\$ 514</u>	<u>\$ 441</u>	<u>\$ 73</u>	<u>\$ -</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
PERMANENT FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	<u>TOTAL</u>	<u>BARSTOW CEMETERY ENDOWMENT CARE FUND</u>	<u>LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND</u>	<u>B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND</u>
REVENUES:				
REVENUES FROM USE OF MONEY & PROPERTY	\$ 16	\$ 15	\$ 1	\$ -
OTHER REVENUES	<u>26</u>	<u>26</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>42</u>	<u>41</u>	<u>1</u>	<u>-</u>
EXPENDITURES:				
CURRENT:				
EDUCATION	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>
TOTAL EXPENDITURES	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39	41	1	(3)
FUND BALANCE, JULY 1, 2002	<u>475</u>	<u>400</u>	<u>72</u>	<u>3</u>
FUND BALANCE, JUNE 30, 2003	<u>\$ 514</u>	<u>\$ 441</u>	<u>\$ 73</u>	<u>\$ -</u>

See accompanying independent auditor's report.





COMBINING FINANCIAL STATEMENTS NONMAJOR ENTERPRISE FUNDS

NONMAJOR ENTERPRISE FUNDS DESCRIPTIONS

CRESTLINE SANITATION DISTRICT

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

COUNTY SERVICE AREAS

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

FIRE PROTECTION DISTRICTS – AMBULANCE

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

ULTRASCREEN THEATER

The Ultrascreen Theater, a component unit of the County of San Bernardino, is a new state-of-the-art large screen facility operated in partnership with Ogden Entertainment Services and features educational films for schools and the general public.

OTHER ENTERPRISE

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2003 (IN THOUSANDS)

ASSETS	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CURRENT ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 32,170	\$ 6,158	\$ 25,423
ACCOUNTS RECEIVABLE - NET	2,320	261	1,842
TAXES RECEIVABLE	-	-	-
OTHER RECEIVABLES	-	-	-
DUE FROM OTHER FUNDS	312	91	217
DUE FROM OTHER GOVERNMENTS	446	147	286
INVENTORIES	136	-	-
TOTAL CURRENT ASSETS	35,384	6,657	27,768
NONCURRENT ASSETS			
LAND, STRUCTURES AND IMPROVEMENTS	103,553	21,975	81,578
EQUIPMENT	3,518	1,370	1,597
ACCUMULATED DEPRECIATION AND AMORTIZATION	(48,934)	(13,892)	(34,730)
CONSTRUCTION IN PROGRESS	3,582	566	3,016
TOTAL NONCURRENT ASSETS	61,719	10,019	51,461
TOTAL ASSETS	\$ 97,103	\$ 16,676	\$ 79,229
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE	\$ 1,179	\$ 105	\$ 1,074
SALARIES AND BENEFITS PAYABLE	63	58	-
DUE TO OTHER FUNDS	80	1	62
INTEREST PAYABLE	74	-	74
DEFERRED REVENUE	14	-	14
TOTAL CURRENT LIABILITIES	1,410	164	1,224
NONCURRENT LIABILITIES:			
INTERFUND PAYABLE	-	-	-
EMPLOYEE COMPENSATED ABSENCES	96	87	-
BONDS AND NOTES PAYABLE	5,387	1,417	3,970
TOTAL NONCURRENT LIABILITIES	5,483	1,504	3,970
TOTAL LIABILITIES	6,893	1,668	5,194
NET ASSETS:			
UNRESERVED	90,210	15,008	74,035
TOTAL LIABILITIES AND NET ASSETS	\$ 97,103	\$ 16,676	\$ 79,229

See accompanying independent auditor's report.

FIRE PROTECTION DISTRICTS - AMBULANCE	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 409	\$ -	\$ 180
217	-	-
-	-	-
-	-	-
4	-	-
-	-	13
-	-	136
<u>630</u>	<u>-</u>	<u>329</u>
-	-	-
551	-	-
(312)	-	-
-	-	-
<u>239</u>	<u>-</u>	<u>-</u>
<u>\$ 869</u>	<u>\$ -</u>	<u>\$ 329</u>

\$ -	\$ -	\$ -
-	-	5
2	-	15
-	-	-
-	-	-
<u>2</u>	<u>-</u>	<u>20</u>
-	-	-
-	-	9
-	-	-
<u>-</u>	<u>-</u>	<u>9</u>
<u>2</u>	<u>-</u>	<u>29</u>
<u>867</u>	<u>-</u>	<u>300</u>
<u>\$ 869</u>	<u>\$ -</u>	<u>\$ 329</u>

ASSETS

CURRENT ASSETS:

CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
TOTAL CURRENT ASSETS

NONCURRENT ASSETS:

LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL NONCURRENT ASSETS

TOTAL ASSETS

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
INTEREST PAYABLE
DEFERRED REVENUE
TOTAL CURRENT LIABILITIES

NONCURRENT LIABILITIES:

INTERFUND PAYABLE
EMPLOYEE COMPENSATED ABSENCES
BONDS AND NOTES PAYABLE
TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS:

UNRESERVED

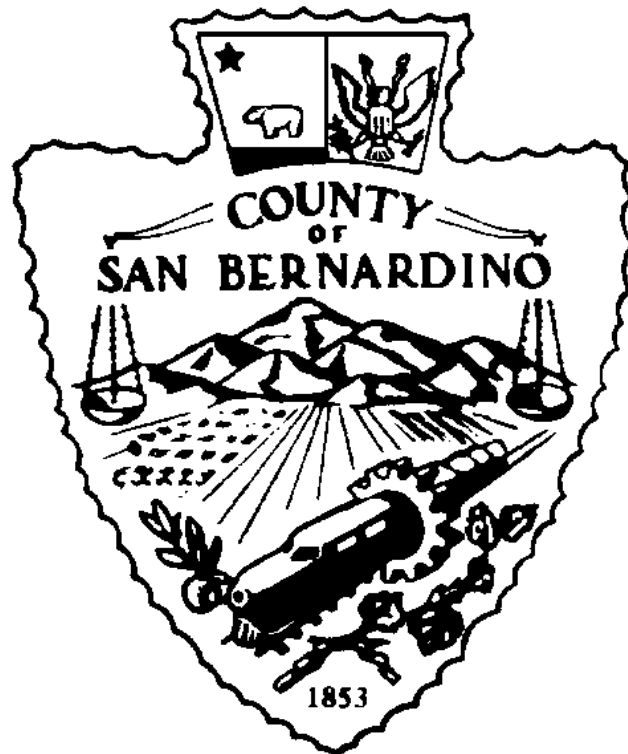
TOTAL LIABILITIES AND NET ASSETS

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	<u>TOTAL</u>	<u>CRESTLINE SANITATION DISTRICT</u>	<u>COUNTY SERVICE AREAS</u>
OPERATING REVENUES:			
CHARGES FOR CURRENT SERVICES	\$ 17,031	\$ 1,552	\$ 13,387
OTHER	-	-	-
TOTAL OPERATING REVENUES	<u>17,031</u>	<u>1,552</u>	<u>13,387</u>
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	1,303	74	1,135
SALARIES AND EMPLOYEE BENEFITS	6,299	1,233	4,900
SELF-INSURED CLAIMS	1	-	-
SERVICES AND SUPPLIES	7,971	582	6,057
DEPRECIATION AND AMORTIZATION	2,604	516	2,008
OTHER	323	-	308
TOTAL OPERATING EXPENSES	<u>18,501</u>	<u>2,405</u>	<u>14,408</u>
OPERATING INCOME (LOSS)	<u>(1,470)</u>	<u>(853)</u>	<u>(1,021)</u>
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	854	165	659
INTEREST EXPENSE	(251)	(26)	(225)
TAX REVENUE	4,301	938	3,363
GRANT REVENUE	235	169	66
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	(8)	-	(8)
OTHER NONOPERATING REVENUES	1,051	1	617
OTHER NONOPERATING EXPENSES	(2,071)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>4,111</u>	<u>1,247</u>	<u>4,472</u>
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	2,641	394	3,451
TRANSFERS TO OTHER FUNDS	(2,222)	(43)	(928)
TRANSFERS FROM OTHER FUNDS	189	-	-
CHANGE IN NET ASSETS (DEFICIT)	608	351	2,523
TOTAL NET ASSETS (DEFICIT), JULY 1, 2002, AS RESTATED, (NOTE 3)	<u>89,602</u>	<u>14,657</u>	<u>71,512</u>
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2003	<u>\$ 90,210</u>	<u>\$ 15,008</u>	<u>\$ 74,035</u>

See accompanying independent auditor's report.

FIRE PROTECTION DISTRICTS - AMBULANCE	ULTRASCREEN THEATER	OTHER ENTERPRISE	
\$ 2,092	\$ -	\$ -	OPERATING REVENUES:
-	-	-	CHARGES FOR CURRENT SERVICES
			OTHER
2,092	-	-	TOTAL OPERATING REVENUES
93	-	1	OPERATING EXPENSES:
61	1	104	PROFESSIONAL SERVICES
1	-	-	SALARIES AND EMPLOYEE BENEFITS
1,209	-	123	SELF-INSURED CLAIMS
78	2	-	SERVICES AND SUPPLIES
-	-	15	DEPRECIATION AND AMORTIZATION
			OTHER
1,442	3	243	TOTAL OPERATING EXPENSES
650	(3)	(243)	OPERATING INCOME (LOSS)
23	7	-	NONOPERATING REVENUES (EXPENSES):
-	-	-	INTEREST REVENUE
-	-	-	INTEREST EXPENSE
-	-	-	TAX REVENUE
-	-	-	GRANT REVENUE
1	110	322	GAIN (LOSS) ON SALE OF CAPITAL ASSETS
-	(2,071)	-	OTHER NONOPERATING REVENUES
			OTHER NONOPERATING EXPENSES
24	(1,954)	322	TOTAL NONOPERATING REVENUES (EXPENSES)
674	(1,957)	79	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
(1,250)	-	(1)	TRANSFERS TO OTHER FUNDS
-	189	-	TRANSFERS FROM OTHER FUNDS
(576)	(1,768)	78	CHANGE IN NET ASSETS (DEFICIT)
1,443	1,768	222	TOTAL NET ASSETS (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)
\$ 867	\$ -	\$ 300	TOTAL NET ASSETS (DEFICIT), JUNE 30, 2003





COMBINING FINANCIAL STATEMENTS INTERNAL SERVICES FUNDS

INTERNAL SERVICE FUNDS DESCRIPTIONS

GENERAL SERVICES GROUP

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

TELEPHONE SERVICES

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

COMPUTER OPERATIONS

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

VEHICLE SERVICES

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

RISK MANAGEMENT

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

FLOOD CONTROL EQUIPMENT

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 2003 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
ASSETS				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 76,927	\$ 1,501	\$ 3,021	\$ 11,737
ACCOUNTS RECEIVABLE - NET	1,716	-	60	-
INTEREST RECEIVABLE	173	-	-	-
DUE FROM OTHER FUNDS	582	20	-	3
DUE FROM OTHER GOVERNMENTS	458	16	384	14
INVENTORIES	1,425	350	248	-
PREPAID ITEMS	1,794	647	-	-
TOTAL CURRENT ASSETS	83,075	2,534	3,713	11,754
NONCURRENT ASSETS:				
DEFERRED CHARGES	48	-	-	-
INTERFUND RECEIVABLE	-	-	-	-
LAND, STRUCTURES AND IMPROVEMENTS	7,049	-	1,445	-
EQUIPMENT	52,243	1,060	15,702	7,630
ACCUMULATED DEPRECIATION AND AMORTIZATION	(39,519)	(828)	(13,089)	(5,078)
TOTAL NONCURRENT ASSETS	19,821	232	4,058	2,552
TOTAL ASSETS	\$ 102,896	\$ 2,766	\$ 7,771	\$ 14,306
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,476	\$ 646	\$ 749	\$ 323
SALARIES AND BENEFITS PAYABLE	1,356	127	323	435
DUE TO OTHER FUNDS	1,760	-	5	16
DEFERRED REVENUE	360	360	-	-
TOTAL CURRENT LIABILITIES	5,952	1,133	1,077	774
NONCURRENT LIABILITIES:				
INTERFUND PAYABLE	25	-	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	93,802	-	-	-
EMPLOYEE COMPENSATED ABSENCES	2,553	174	718	855
CAPITAL LEASE OBLIGATIONS	1,744	117	1,048	482
TOTAL NONCURRENT LIABILITIES	98,124	291	1,766	1,337
TOTAL LIABILITIES	104,076	1,424	2,843	2,111
NET ASSETS:				
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT	7,966	-	1,052	509
UNRESERVED	(9,146)	1,342	3,876	11,686
TOTAL NET ASSETS (DEFICIT)	(1,180)	1,342	4,928	12,195
TOTAL LIABILITIES AND NET ASSETS	\$ 102,896	\$ 2,766	\$ 7,771	\$ 14,306

See accompanying independent auditor's report.

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 11,997	\$ 46,730	\$ 1,941
148	1,456	52
-	173	-
289	261	9
44	-	-
827	-	-
-	1,147	-
<u>13,305</u>	<u>49,767</u>	<u>2,002</u>
-	48	-
-	-	-
5,604	-	-
17,911	162	9,778
(15,708)	(120)	(4,696)
<u>7,807</u>	<u>90</u>	<u>5,082</u>
<u>\$ 21,112</u>	<u>\$ 49,857</u>	<u>\$ 7,084</u>
\$ 723	\$ 34	\$ 1
277	193	1
611	1,095	33
-	-	-
<u>1,611</u>	<u>1,322</u>	<u>35</u>
-	25	-
-	93,802	-
523	283	-
-	-	-
-	-	97
<u>523</u>	<u>94,110</u>	<u>97</u>
<u>2,134</u>	<u>95,432</u>	<u>132</u>
6,405	-	-
-	-	-
<u>12,573</u>	<u>(45,575)</u>	<u>6,952</u>
<u>18,978</u>	<u>(45,575)</u>	<u>6,952</u>
<u>\$ 21,112</u>	<u>\$ 49,857</u>	<u>\$ 7,084</u>

ASSETS

CURRENT ASSETS:

CASH AND CASH EQUIVALENTS
 ACCOUNTS RECEIVABLE - NET
 INTEREST RECEIVABLE
 DUE FROM OTHER FUNDS
 DUE FROM OTHER GOVERNMENTS
 INVENTORIES
 PREPAID ITEMS
 TOTAL CURRENT ASSETS

NONCURRENT ASSETS:

DEFERRED CHARGES
 INTERFUND RECEIVABLE
 LAND, STRUCTURES AND IMPROVEMENTS
 EQUIPMENT
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 TOTAL NONCURRENT ASSETS

TOTAL ASSETS

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

ACCOUNTS PAYABLE
 SALARIES AND BENEFITS PAYABLE
 DUE TO OTHER FUNDS
 DEFERRED REVENUE
 TOTAL CURRENT LIABILITIES

NONCURRENT LIABILITIES:

INTERFUND PAYABLE
 ESTIMATED LIABILITY FOR LITIGATION
 AND SELF-INSURED CLAIMS
 EMPLOYEE COMPENSATED ABSENCES
 BONDS AND NOTES PAYABLE
 CAPITAL LEASE OBLIGATIONS
 TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS

CONTRIBUTED CAPITAL
 RETAINED EARNINGS:
 RESERVED - VEHICLE/EQUIPMENT REPLACEMENT
 RESERVED - CAPITAL IMPROVEMENTS
 UNRESERVED

TOTAL NET ASSETS (DEFICIT)

TOTAL LIABILITIES AND NET ASSETS

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 125,714	\$ 18,233	\$ 20,180	\$ 18,103
TOTAL OPERATING REVENUES	125,714	18,233	20,180	18,103
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	5,111	735	599	1,892
SALARIES AND EMPLOYEE BENEFITS	25,349	2,336	6,172	8,098
SELF-INSURED CLAIMS	31,651	-	-	-
SERVICES AND SUPPLIES	58,471	15,747	10,969	6,649
DEPRECIATION AND AMORTIZATION	5,332	112	1,839	686
OTHER	98	-	-	-
TOTAL OPERATING EXPENSES	126,012	18,930	19,579	17,325
OPERATING INCOME (LOSS)	(298)	(697)	601	778
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	2,663	-	-	-
INTEREST EXPENSE	(94)	(10)	(59)	(19)
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	185	-	-	(14)
OTHER NONOPERATING REVENUES	250	250	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	3,004	240	(59)	(33)
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	2,706	(457)	542	745
TRANSFERS TO OTHER FUNDS	(3,267)	(87)	(2,553)	(301)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)	3,092	-	23	3,069
CHANGE IN NET ASSETS (DEFICIT)	2,531	(544)	(1,988)	3,513
NET ASSETS (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)	(3,711)	1,886	6,916	8,682
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2003	\$ (1,180)	\$ 1,342	\$ 4,928	\$ 12,195

See accompanying independent auditor's report.

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 24,310	\$ 42,832	\$ 2,056
<u>24,310</u>	<u>42,832</u>	<u>2,056</u>
562	1,322	1
5,184	3,523	36
-	31,651	-
14,654	9,400	1,052
1,770	105	820
-	98	-
<u>22,170</u>	<u>46,099</u>	<u>1,909</u>
<u>2,140</u>	<u>(3,267)</u>	<u>147</u>
281	2,326	56
-	-	(6)
180	-	19
-	-	-
<u>461</u>	<u>2,326</u>	<u>69</u>
2,601	(941)	216
(199)	(127)	-
-	-	-
<u>2,402</u>	<u>(1,068)</u>	<u>216</u>
16,576	(44,507)	6,736
<u>\$ 18,978</u>	<u>\$ (45,575)</u>	<u>\$ 6,952</u>

OPERATING REVENUES:
CHARGES FOR CURRENT SERVICES

TOTAL OPERATING REVENUES

OPERATING EXPENSES:
PROFESSIONAL SERVICES
SALARIES AND EMPLOYEE BENEFITS
SELF-INSURED CLAIMS
SERVICES AND SUPPLIES
DEPRECIATION AND AMORTIZATION
OTHER

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES):
INTEREST REVENUE
INTEREST EXPENSE
GAIN (LOSS) ON SALE OF CAPITAL ASSETS
OTHER NONOPERATING REVENUES

TOTAL NONOPERATING REVENUES (EXPENSES)

CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS

TRANSFERS TO OTHER FUNDS
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)

CHANGE IN NET ASSETS (DEFICIT)

TOTAL NET ASSETS (DEFICIT), JULY 1, 2002, AS RESTATED (NOTE 3)

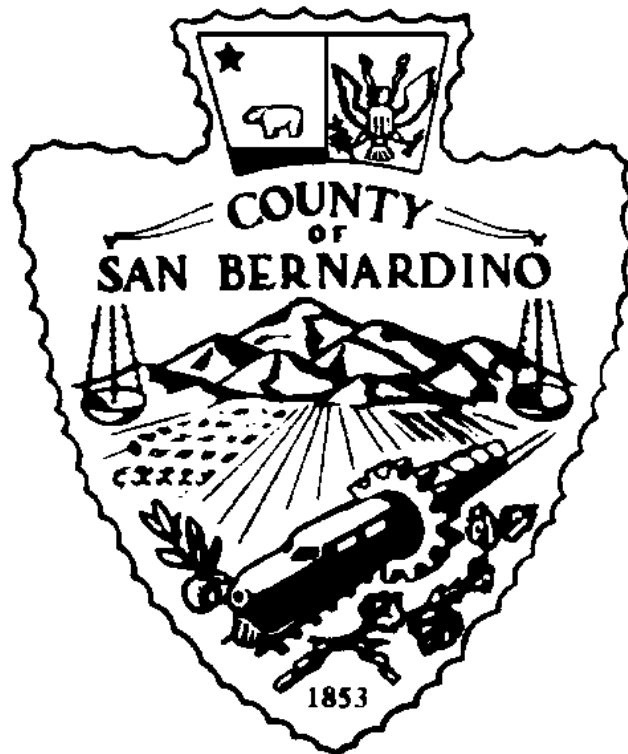
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2003

COUNTY OF SAN BERNARDINO
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED, JUNE 30, 2003 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS	VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
CASH FLOWS FROM OPERATING ACTIVITIES:							
CASH RECEIVED FROM SERVICES	\$ 125,526	\$ 18,489	\$ 20,422	\$ 18,214	\$ 24,573	\$ 41,775	\$ 2,053
CASH PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES	(100,057)	(16,164)	(11,363)	(9,783)	(15,503)	(46,208)	(1,036)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(25,172)	(2,398)	(6,109)	(8,027)	(5,152)	(3,450)	(36)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	297	(73)	2,950	404	3,918	(7,883)	981
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
OTHER NONOPERATING REVENUE	56	19	-	-	-	25	12
TRANSFERS RECEIVED	728	-	(2,000)	2,728	-	-	-
TRANSFERS PAID	(815)	-	(212)	(292)	(184)	(127)	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(31)	19	(2,212)	2,436	(184)	(102)	12
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
ACQUISITION OF CAPITAL ASSETS	(3,974)	(36)	(1,674)	(730)	(500)	-	(1,034)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,188)	(56)	(815)	(283)	-	(5)	(29)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(96)	(10)	(59)	(21)	-	-	(6)
PROCEEDS FROM SALE OF CAPITAL ASSETS	188	-	-	-	188	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,070)	(102)	(2,548)	(1,034)	(312)	(5)	(1,069)
CASH FLOWS FROM INVESTING ACTIVITIES:							
INTEREST ON INVESTMENTS	2,615	1	-	-	245	2,302	67
NET CASH PROVIDED BY INVESTING ACTIVITIES	2,615	1	-	-	245	2,302	67
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,189)	(155)	(1,810)	1,806	3,667	(5,688)	(9)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	79,116	1,656	4,831	9,931	8,330	52,418	1,950
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 76,927	\$ 1,501	\$ 3,021	\$ 11,737	\$ 11,997	\$ 46,730	\$ 1,941
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
OPERATING INCOME (LOSS)	\$ (298)	\$ (697)	\$ 601	\$ 778	\$ 2,140	\$ (3,267)	\$ 147
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
DEPRECIATION	5,332	112	1,839	686	1,770	105	820
CHANGES IN ASSETS AND LIABILITIES:							
ACCOUNTS RECEIVABLE	(1,249)	174	(122)	132	(307)	(1,140)	14
DUE FROM OTHER GOVERNMENTS	15	(16)	231	(454)	254	-	-
INVENTORIES	404	219	182	-	3	-	-
PREPAID ITEMS	(1,226)	(79)	-	-	-	(1,147)	-
DEFERRED CHARGES	94	-	-	-	-	94	-
ACCOUNTS PAYABLE AND OTHER LIABILITIES	(1,551)	189	157	(810)	28	(1,115)	-
SALARIES AND BENEFITS PAYABLE	176	17	25	61	24	49	-
ESTIMATED LIABILITIES FOR LITIGATION AND SELF-INSURANCE CLAIMS	(1,486)	-	-	-	-	(1,486)	-
COMPENSATED ABSENCES PAYABLE	86	8	37	11	6	24	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 297	\$ (73)	\$ 2,950	\$ 404	\$ 3,918	\$ (7,883)	\$ 981
BREAKDOWN OF CASH AND CASH EQUIVALENTS							
CASH AND CASH EQUIVALENTS	\$ 76,927	\$ 1,501	\$ 3,021	\$ 11,737	\$ 11,997	\$ 46,730	\$ 1,941
RESTRICTED CASH AND INVESTMENTS	-	-	-	-	-	-	-
	\$ 76,927	\$ 1,501	\$ 3,021	\$ 11,737	\$ 11,997	\$ 46,730	\$ 1,941



COMBINING FINANCIAL STATEMENTS TRUST AND AGENCY FUNDS



TRUST AND AGENCY FUNDS DESCRIPTIONS

AGENCY FUNDS

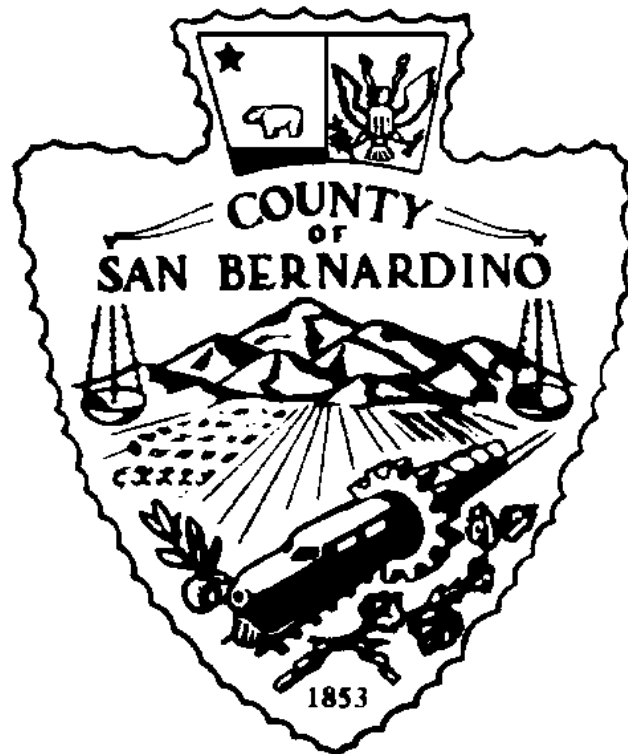
Special Assessment Funds - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

Other Agency Funds - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	BALANCE JULY 1, 2002	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2003
TOTAL AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 261,492	\$ 6,421,627	\$ 6,406,533	\$ 276,586
INVESTMENTS	8,865	7,936	8,865	7,936
ACCOUNT RECEIVABLES	235		235	-
TAXES RECEIVABLE	145,104	141,901	145,104	141,901
INTEREST RECEIVABLE	-	212	-	212
LOANS RECEIVABLE	-	-	-	-
DUE FROM OTHER FUNDS	1,592	1,413	1,592	1,413
DUE FROM OTHER GOVERNMENTS	206	180	206	180
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 417,744</u>	<u>\$ 6,573,269</u>	<u>\$ 6,562,535</u>	<u>\$ 428,478</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 25,428	\$ 17,789	\$ 25,428	\$ 17,789
DUE TO OTHER GOVERNMENTS	392,290	407,730	389,331	410,689
TOTAL LIABILITIES	<u>\$ 417,718</u>	<u>\$ 425,519</u>	<u>\$ 414,759</u>	<u>\$ 428,478</u>

See accompanying independent auditor's report.





COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT) BUDGET TO ACTUAL ON BUDGETARY BASIS

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 71,011	\$ 74,590	\$ 3,579
LICENSES, PERMITS AND FRANCHISES	224	274	50
FINES, FORFEITURES AND PENALTIES	8,224	10,261	2,037
REVENUES FROM USE OF MONEY AND PROPERTY	10,867	10,083	(784)
AID FROM OTHER GOVERNMENTAL AGENCIES	272,972	158,592	(114,380)
CHARGES FOR CURRENT SERVICES	26,572	24,246	(2,326)
OTHER REVENUES	48,129	42,270	(5,859)
TOTAL REVENUES	437,999	320,316	(117,683)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	33,653	5,610	28,043
PUBLIC PROTECTION	233,646	112,065	121,581
PUBLIC WAYS AND FACILITIES	94,658	53,381	41,277
HEALTH AND SANITATION	18,966	5,398	13,568
PUBLIC ASSISTANCE	123,075	83,013	40,062
EDUCATION	11,224	10,928	296
RECREATION AND CULTURAL SERVICES	17,340	5,989	11,351
DEBT SERVICE:			
PRINCIPAL	2,523	2,231	292
INTEREST AND FISCAL CHARGES	419	254	165
CAPITAL OUTLAY	47,638	16,281	31,357
TOTAL EXPENDITURES	583,142	295,150	287,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(145,143)	25,166	170,309
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(62,235)	(40,951)	21,284
TRANSFERS FROM OTHER FUNDS	27,418	16,727	(10,691)
SALE OF CAPITAL ASSETS	1,670	428	(1,242)
TOTAL OTHER FINANCING SOURCES (USES)	(33,147)	(23,796)	9,351
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(178,290)	1,370	179,660
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	191,688	191,688	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 13,398	\$ 193,058	\$ 179,660

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	175	227	52
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	455	750	295
AID FROM OTHER GOVERNMENTAL AGENCIES	37,913	32,156	(5,757)
CHARGES FOR CURRENT SERVICES	3,531	1,541	(1,990)
OTHER REVENUES	66	400	334
TOTAL REVENUES	42,140	35,074	(7,066)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	54,932	36,645	18,287
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	658	403	255
INTEREST AND FISCAL CHARGES	265	148	117
CAPITAL OUTLAY	2,722	2,707	15
TOTAL EXPENDITURES	58,577	39,903	18,674
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,437)	(4,829)	11,608
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(1,500)	(627)	873
TRANSFERS FROM OTHER FUNDS	1,500	6,052	4,552
SALE OF CAPITAL ASSETS	70	225	155
TOTAL OTHER FINANCING SOURCES (USES)	70	5,650	5,580
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(16,367)	821	17,188
FUND BALANCE, JULY 2, 2001, AS RESTATED (NOTE 3)	15,200	15,200	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ (1,167)	\$ 16,021	\$ 17,188

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 7,532	\$ 7,714	\$ 182
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	1,534	1,711	177
CHARGES FOR CURRENT SERVICES	765	889	124
OTHER REVENUES	1,310	1,056	(254)
TOTAL REVENUES	11,141	11,370	229
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	11,224	10,928	296
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	47	43	4
INTEREST AND FISCAL CHARGES	65	25	40
CAPITAL OUTLAY	120	-	120
TOTAL EXPENDITURES	11,456	10,996	460
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315)	374	689
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(441)	(624)	(183)
TRANSFERS FROM OTHER FUNDS	300	300	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(141)	(324)	(183)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(456)	50	506
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	520	520	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 64	\$ 570	\$ 506

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 32	\$ 17	\$ (15)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1	2	1
REVENUES FROM USE OF MONEY AND PROPERTY	629	777	148
AID FROM OTHER GOVERNMENTAL AGENCIES	36,586	17,327	(19,259)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	7,292	6,950	(342)
TOTAL REVENUES	44,540	25,073	(19,467)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	57,348	22,968	34,380
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	57,348	22,968	34,380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,808)	2,105	14,913
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,541)	(1,175)	1,366
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,541)	(1,175)	1,366
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(15,349)	930	16,279
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	16,341	16,341	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 992	\$ 17,271	\$ 16,279

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	36	36	-
AID FROM OTHER GOVERNMENTAL AGENCIES	651	651	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	9	9	-
TOTAL REVENUES	696	696	-
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	704	702	2
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	50	12	38
TOTAL EXPENDITURES	754	714	40
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(58)	(18)	40
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(185)	(181)	4
TRANSFERS FROM OTHER FUNDS	141	169	28
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(44)	(12)	32
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(102)	(30)	72
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	1,405	1,405	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 1,303	\$ 1,375	\$ 72

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	12	12
AID FROM OTHER GOVERNMENTAL AGENCIES	20,678	16,421	(4,257)
CHARGES FOR CURRENT SERVICES	-	4	4
OTHER REVENUES	-	-	-
TOTAL REVENUES	20,678	16,437	(4,241)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	20,888	18,394	2,494
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	30	19	11
TOTAL EXPENDITURES	20,918	18,413	2,505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(240)	(1,976)	(1,736)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(220)	(216)	4
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(220)	(216)	4
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(460)	(2,192)	(1,732)
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	(83)	(83)	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ (543)	\$ (2,275)	\$ (1,732)

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	2,880	4,198	1,318
OTHER REVENUES	-	-	-
TOTAL REVENUES	2,880	4,198	1,318
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	11,636	2,863	8,773
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	1,800	617	1,183
TOTAL EXPENDITURES	13,436	3,480	9,956
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,556)	718	11,274
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(470)	(470)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(470)	(470)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,026)	248	11,274
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	11,026	11,026	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ -	\$ 11,274	\$ 11,274

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 17,625	\$ 18,107	\$ 482
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	382	44	(338)
REVENUES FROM USE OF MONEY AND PROPERTY	1,439	685	(754)
AID FROM OTHER GOVERNMENTAL AGENCIES	1,058	2,223	1,165
CHARGES FOR CURRENT SERVICES	8,507	7,807	(700)
OTHER REVENUES	12,086	4,840	(7,246)
TOTAL REVENUES	41,097	33,706	(7,391)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,233	81	3,152
PUBLIC PROTECTION	38,288	31,770	6,518
PUBLIC WAYS AND FACILITIES	2,975	1,377	1,598
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,112	838	1,274
DEBT SERVICE:			
PRINCIPAL	485	484	1
INTEREST AND FISCAL CHARGES	57	54	3
CAPITAL OUTLAY	13,876	1,949	11,927
TOTAL EXPENDITURES	61,026	36,553	24,473
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,929)	(2,847)	17,082
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(5,213)	(3,572)	1,641
TRANSFERS FROM OTHER FUNDS	13,811	4,053	(9,758)
SALE OF CAPITAL ASSETS	-	21	21
TOTAL OTHER FINANCING SOURCES (USES)	8,598	502	(8,096)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,331)	(2,345)	8,986
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	17,339	17,339	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 6,008	\$ 14,994	\$ 8,986

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,925	1,971	46
REVENUES FROM USE OF MONEY AND PROPERTY	35	43	8
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	5	5
TOTAL REVENUES	1,960	2,019	59
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	233	-	233
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	233	-	233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,727	2,019	292
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,766)	(2,533)	233
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,766)	(2,533)	233
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,039)	(514)	525
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	812	812	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ (227)	\$ 298	\$ 525

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,020	2,422	402
REVENUES FROM USE OF MONEY AND PROPERTY	34	42	8
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	220	7	(213)
TOTAL REVENUES	2,274	2,471	197
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,274	2,471	197
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,954)	(2,954)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,954)	(2,954)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(680)	(483)	197
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	684	684	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 4	\$ 201	\$ 197

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 20,099	\$ 21,550	\$ 1,451
LICENSES, PERMITS AND FRANCHISES	49	47	(2)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	3,165	2,634	(531)
AID FROM OTHER GOVERNMENTAL AGENCIES	65,609	11,736	(53,873)
CHARGES FOR CURRENT SERVICES	248	(72)	(320)
OTHER REVENUES	732	803	71
TOTAL REVENUES	89,902	36,698	(53,204)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	135,390	38,683	96,707
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	1,298	1,295	3
INTEREST AND FISCAL CHARGES	27	27	-
CAPITAL OUTLAY	100	-	100
TOTAL EXPENDITURES	136,815	40,005	96,810
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,913)	(3,307)	43,606
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(7,525)	(310)	7,215
TRANSFERS FROM OTHER FUNDS	6,863	-	(6,863)
SALE OF CAPITAL ASSETS	1,600	181	(1,419)
TOTAL OTHER FINANCING SOURCES (USES)	938	(129)	(1,067)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(45,975)	(3,436)	42,539
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	48,826	48,826	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 2,851	\$ 45,390	\$ 42,539

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 17,981	\$ 18,457	\$ 476
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	118	66	(52)
AID FROM OTHER GOVERNMENTAL AGENCIES	-	484	484
CHARGES FOR CURRENT SERVICES	3,224	3,005	(219)
OTHER REVENUES	581	643	62
TOTAL REVENUES	21,904	22,655	751
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	23,517	21,422	2,095
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	758	614	144
TOTAL EXPENDITURES	24,275	22,036	2,239
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,371)	619	2,990
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,895)	(2,894)	1
TRANSFERS FROM OTHER FUNDS	1,682	1,595	(87)
SALE OF CAPITAL ASSETS	-	4	4
TOTAL OTHER FINANCING SOURCES (USES)	(1,213)	(1,295)	(82)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,584)	(676)	2,908
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	3,966	3,966	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 382	\$ 3,290	\$ 2,908

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,097	\$ 1,164	\$ 67
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	1	1
REVENUES FROM USE OF MONEY AND PROPERTY	45	22	(23)
AID FROM OTHER GOVERNMENTAL AGENCIES	764	51	(713)
CHARGES FOR CURRENT SERVICES	640	593	(47)
OTHER REVENUES	5	11	6
TOTAL REVENUES	2,551	1,842	(709)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,231	1,798	433
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	72	66	6
TOTAL EXPENDITURES	2,303	1,864	439
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	248	(22)	(270)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(697)	(17)	680
TRANSFERS FROM OTHER FUNDS	30	-	(30)
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(667)	(17)	650
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(419)	(39)	380
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	472	472	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 53	\$ 433	\$ 380

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	102	52	(50)
AID FROM OTHER GOVERNMENTAL AGENCIES	4,667	3,557	(1,110)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	(1)	(1)
TOTAL REVENUES	4,769	3,608	(1,161)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	5,576	3,674	1,902
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	5,576	3,674	1,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(807)	(66)	741
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(22)	-	22
TRANSFERS FROM OTHER FUNDS	22	-	(22)
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(807)	(66)	741
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	2,950	2,950	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 2,143	\$ 2,884	\$ 741

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	889	467	(422)
AID FROM OTHER GOVERNMENTAL AGENCIES	9,006	4,640	(4,366)
CHARGES FOR CURRENT SERVICES	-	(200)	(200)
OTHER REVENUES	-	(6)	(6)
TOTAL REVENUES	9,895	4,901	(4,994)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	2,655	893	1,762
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	14,286	3,680	10,606
TOTAL EXPENDITURES	16,941	4,573	12,368
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,046)	328	7,374
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(104)	(54)	50
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(104)	(54)	50
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,150)	274	7,424
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	6,419	6,419	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ (731)	\$ 6,693	\$ 7,424

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	14	14
AID FROM OTHER GOVERNMENTAL AGENCIES	38,855	37,285	(1,570)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	10	10
TOTAL REVENUES	<u>38,855</u>	<u>37,309</u>	<u>(1,546)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	37,987	37,120	867
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST	-	-	-
CAPITAL OUTLAY	596	488	108
TOTAL EXPENDITURES	<u>38,583</u>	<u>37,608</u>	<u>975</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>272</u>	<u>(299)</u>	<u>(571)</u>
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(190)	(185)	5
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(190)</u>	<u>(185)</u>	<u>5</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	82	(484)	(566)
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	(311)	(311)	-
FUND BALANCE, JUNE 30, 2003	<u>\$ (229)</u>	<u>\$ (795)</u>	<u>\$ (566)</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	237	16	(221)
REVENUES FROM USE OF MONEY AND PROPERTY	116	279	163
AID FROM OTHER GOVERNMENTAL AGENCIES	17,071	6,805	(10,266)
CHARGES FOR CURRENT SERVICES	2,089	2,756	667
OTHER REVENUES	3,426	1,977	(1,449)
TOTAL REVENUES	22,939	11,833	(11,106)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	16,260	9,748	6,512
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	35	6	29
INTEREST AND FISCAL CHARGES	5	-	5
CAPITAL OUTLAY	12,998	5,956	7,042
TOTAL EXPENDITURES	29,298	15,710	13,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,359)	(3,877)	2,482
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,714)	(654)	3,060
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,714)	(654)	3,060
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,073)	(4,531)	5,542
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	10,130	10,130	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 57	\$ 5,599	\$ 5,542

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 5,445	\$ 5,903	\$ 458
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	815	587	(228)
AID FROM OTHER GOVERNMENTAL AGENCIES	8,742	5,595	(3,147)
CHARGES FOR CURRENT SERVICES	3,254	1,181	(2,073)
OTHER REVENUES	510	2,089	1,579
TOTAL REVENUES	18,766	15,355	(3,411)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	30,648	13,955	16,693
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	30,648	13,955	16,693
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,882)	1,400	13,282
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(10)	(9)	1
TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF CAPITAL ASSETS	-	(3)	(3)
TOTAL OTHER FINANCING SOURCES (USES)	(10)	(12)	(2)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,892)	1,388	13,280
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	12,169	12,169	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 277	\$ 13,557	\$ 13,280

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 175	\$ 175
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	182	264	82
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	182	439	257
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	9,354	558	8,796
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	9,354	558	8,796
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,172)	(119)	9,053
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(42)	(41)	1
TRANSFERS FROM OTHER FUNDS	2,069	2,527	458
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,027	2,486	459
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,145)	2,367	9,512
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	9,353	9,353	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ 2,208	\$ 11,720	\$ 9,512

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,200	\$ 1,503	\$ 303
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	3,659	5,805	2,146
REVENUES FROM USE OF MONEY AND PROPERTY	2,807	3,353	546
AID FROM OTHER GOVERNMENTAL AGENCIES	29,838	17,950	(11,888)
CHARGES FOR CURRENT SERVICES	1,434	2,544	1,110
OTHER REVENUES	21,892	23,477	1,585
TOTAL REVENUES	60,830	54,632	(6,198)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	9,197	2,108	7,089
PUBLIC PROTECTION	20,191	10,442	9,749
PUBLIC WAYS AND FACILITIES	3,448	511	2,937
HEALTH AND SANITATION	13,390	1,724	11,666
PUBLIC ASSISTANCE	6,148	3,829	2,319
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	12,997	3,353	9,644
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	230	173	57
TOTAL EXPENDITURES	65,601	22,140	43,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,771)	32,492	37,263
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(30,746)	(24,435)	6,311
TRANSFERS FROM OTHER FUNDS	1,000	2,031	1,031
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(29,746)	(22,404)	7,342
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(34,517)	10,088	44,605
FUND BALANCE, JULY 1, 2002, AS RESTATED (NOTE 3)	34,470	34,470	-
FUND BALANCE (DEFICIT), JUNE 30, 2003	\$ (47)	\$ 44,558	\$ 44,605

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	291	291
AID FROM OTHER GOVERNMENTAL AGENCIES	29,484	14,780	(14,704)
CHARGES FOR CURRENT SERVICES	-	272	272
OTHER REVENUES	-	305	305
TOTAL REVENUES	29,484	15,648	(13,836)
EXPENDITURES:			
CAPITAL OUTLAY	106,629	35,122	71,507
TOTAL EXPENDITURES	106,629	35,122	71,507
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,145)	(19,474)	(85,343)
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(855)	(855)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	-	1,177	1,177
TOTAL OTHER FINANCING SOURCES	(855)	322	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(78,000)	(19,152)	58,848
FUND BALANCE (DEFICIT), JULY 1, 2002, AS RESTATED	9,290	22,238	12,948
FUND BALANCE, JUNE 30, 2003	\$ (68,710)	\$ 3,086	\$ 71,796

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	219	219
AID FROM OTHER GOVERNMENTAL AGENCIES	29,484	14,780	(14,704)
CHARGES FOR CURRENT SERVICES	-	223	223
OTHER REVENUES	-	3	3
TOTAL REVENUES	29,484	15,225	(14,259)
EXPENDITURES:			
CAPITAL OUTLAY	96,997	32,042	64,955
TOTAL EXPENDITURES	96,997	32,042	64,955
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(67,513)	(16,817)	50,696
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(807)	(807)	-
TRANSFERS FROM OTHER FUNDS	47,850	19,356	(28,494)
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	-	1,177	1,177
TOTAL OTHER FINANCING SOURCES	47,043	19,726	(27,317)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(20,470)	2,909	23,379
FUND BALANCE (DEFICIT), JULY 1, 2002	8,666	20,528	11,862
FUND BALANCE, JUNE 30, 2003	\$ (11,804)	\$ 23,437	\$ 35,241

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1	1
EXPENDITURES:			
CAPITAL OUTLAY	401	2	399
TOTAL EXPENDITURES	401	2	399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(401)	(1)	(400)
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	401	-	(401)
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	401	-	(401)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(1)	(1)
FUND BALANCE (DEFICIT), JULY 1, 2002	14	21	7
FUND BALANCE, JUNE 30, 2003	\$ 14	\$ 20	\$ 6

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	70	70
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	49	49
OTHER REVENUES	-	302	302
TOTAL REVENUES	-	421	421
EXPENDITURES:			
CAPITAL OUTLAY	8,795	3,036	5,759
TOTAL EXPENDITURES	8,795	3,036	(5,759)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,795)	(2,615)	6,180
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(35)	(35)	-
TRANSFERS FROM OTHER FUNDS	6,876	3,442	(3,434)
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	6,841	3,407	(3,434)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,954)	792	2,746
FUND BALANCE (DEFICIT), JULY 1, 2002	512	1,661	1,149
FUND BALANCE, JUNE 30, 2003	<u>\$ (1,442)</u>	<u>\$ 2,453</u>	<u>\$ 3,895</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2003 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1	1
EXPENDITURES:			
CAPITAL OUTLAY	436	42	394
TOTAL EXPENDITURES	436	42	(394)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(436)	(41)	395
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(13)	(13)	-
TRANSFERS FROM OTHER FUNDS	449	43	(406)
LONG-TERM DEBT PROCEEDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	436	30	(406)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(11)	(11)
FUND BALANCE (DEFICIT), JULY 1, 2002	98	28	(70)
FUND BALANCE, JUNE 30, 2003	\$ 98	\$ 17	\$ (81)

See accompanying independent auditor's report.